



State Board of Equalization

News Release

Vice Chair Michelle Steel

3rd District – Orange County

Cynthia Bridges
Executive Director
www.boe.ca.gov

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Taxpayer Refund Rules Eased with Signing of BOE-Sponsored Legislation

Sacramento – The California State Board of Equalization (BOE) is pleased to announce that the Governor has signed BOE-sponsored legislation that will reduce the likelihood that taxpayers will miss the deadline for reimbursement of bank charges resulting from a BOE collection or processing error. The law becomes effective January 1, 2014.

Vice Chair Michelle Steel said, “When the tax agency makes an error that costs taxpayers money, the least we can give taxpayers is enough time to get a refund. This bill helps move the BOE to do just that.”

[Senate Bill 442](#) is part of the Board’s ongoing commitment to improve our taxpayers’ experience through better, more efficient customer service.

Current law only allows the BOE to issue reimbursement of these charges if the tax or fee payer requests them within 90 days of the BOE error that caused the taxpayer to incur bank charges. The new law will allow the taxpayer 90 days after the bank charges are incurred, to file a reimbursement claim. The new law provides taxpayers more opportunity to see the charges on their bank statements, and not miss the deadline to file a reimbursement claim. Under current law, the taxpayer must file their reimbursement claim within 90 days of the BOE’s erroneous action.

This new law will enable the BOE to fairly and equitably administer the law in the rare instances that the BOE makes an error in processing or collection.

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Elected to the Board of Equalization in 2006 and re-elected in 2010, Michelle Steel serves as *Southern California’s elected taxpayer advocate*. In December 2007, Steel discovered the Board of Equalization had delayed the return of millions of dollars in security deposits owed to California businesses. Procedures were changed due to Steel’s decisive leadership. Following her investigation, the tax agency refunded tax security deposits to over 5,500 small businesses. To date, over \$100 million in security deposits have been returned to taxpayers.

The five-member California State Board of Equalization (BOE) is a publicly elected tax board. The BOE collects more than \$53.7 billion annually in taxes and fees supporting state and local government services. It hears business tax appeals, acts as the appellate body for franchise and personal income tax appeals, and serves a significant role in the

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assessment and administration of property taxes. For more information on other taxes and fees in California, visit www.taxes.ca.gov.

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